

REAL PROPERTY ASSESSMENT APPEALS

General Information

The Real Property Assessment Division annually sends a notice of assessment to property owners (on or before December 15), showing the assessed value of the property, the general land class of the property, and the amount of exemption, if any. After reviewing your notice of assessment, if you do not agree with the assessed value of the property, the classification of the property, or the amount of the exemption allowed, you may file an appeal on or before January 15 preceding the tax year. (If the January 15 deadline falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the next succeeding day which is not a Saturday, Sunday, or legal holiday.).

However, prior to filing an appeal, you are encouraged to contact the appraisers at one of the locations listed below to discuss any questions you may have; in many instances, misunderstandings are cleared up during this discussion.

If you have not received your assessment notice within a few days of December 15, you may review your assessment information at www.honolulupropertytax.com or you can contact the Real Property Assessment Division at one of the following locations:

842 Bethel Street, Basement
Honolulu, Hawaii 96813
Tel: (808) 527-5539/527-5511

1000 Uluohia Street, #206
Kapolei, Hawaii 96707
Tel: (808) 692-5541

Property Taxes

Neither the amount of your property tax bill nor the increase in your property tax bill is a valid basis for an appeal. If you have questions concerning the **amount of your tax bill, late payments, your billing address, or tax credits**, contact the Treasury Division at bfstreasmalbox@honolulu.gov or at:

Real Property Tax Collection
Treasury Division
P.O. Box 4200
Honolulu, HI 96812-4200

Information regarding your property **taxes** can be viewed at www.honolulupropertytax.com and you can visit the **Treasury Division's web site** at: http://www.honolulu.gov/budget/treasury_division.htm

Avenues of Appeal

If you decide to file an appeal, you have the following options:

1. Appeal to the Board of Review;
File 1 original and 1 copy (Form BFS-RP-P-51) at one of the following locations:

842 Bethel Street, Basement
Honolulu, Hawaii 96813
Tel: (808) 527-5539/527-5511

1000 Uluohia Street, #206
Kapolei, Hawaii 96707
Tel: (808) 692-5541

2. Appeal to the State Tax Appeal Court;
File 1 original and 3 copies at the 1st Floor of the Kaahumanu Hale:

Tax Appeal Court
777 Punchbowl Street
Honolulu, Hawaii 96813

3. Appeal to the Small Claims section of the Tax Appeal Court.
File 1 original and 3 copies at the 1st Floor of the Kaahumanu Hale:

Tax Appeal Court
777 Punchbowl Street
Honolulu, Hawaii 96813

Grounds for Appeal

When you file an appeal, you must state the basis for your appeal. For real property tax cases, the ROH Section 8-12.3 specifies **four grounds for appeal**.

1. Assessment of the property exceeds by more than 10 percent of the market value of the property, or
2. Lack of uniformity or inequality, brought about by illegality of the methods used or error in the application of the methods to the property involved, or
3. Denial of an exemption to which the taxpayer is entitled and for which such person has qualified, or
4. Illegality, on any ground arising under the Constitution or laws of the United States or the laws of the state or the ordinances of the city in addition to the ground of illegality of the methods used mentioned in clause 2.

Costs of Appeal

Board of Review - \$25
Small Claims section of the State Tax Appeal Court - \$25 non-refundable deposit
Tax Appeal Court - \$100 non-refundable deposit

Where to Get Appeal Forms

Board of Review forms (Form BFS-RP-P-51) are available at www.honolulu.gov/rpa, from the various satellite city halls, or from the city's Real Property Assessment Division at one of the following locations:

842 Bethel Street, Bsmnt	1000 Uluohia Street, #206
Honolulu, Hawaii 96813	Kapolei, Hawaii 96707
Tel: (808) 527-5539/527-5511	Tel: (808) 692-5541

Tax Appeal and Small Claims forms are available from the state at:

1st Floor of the Kaahumanu Hale
Tax Appeal Court
777 Punchbowl Street
Honolulu, Hawaii 96813

Second Appeal

If you filed an appeal last year and the appeal is pending, an appeal on your behalf will automatically be placed on this year's assessment, provided the new assessment was not changed from the assessment under appeal. However, if this year's valuation differs from the valuation under appeal, you must file a new appeal if you want to contest this year's assessment.

How to Support Your Appeal

As the appealing taxpayer, you must prove that the assessor's assessment of your property is incorrect. You can best do this by submitting data from sales of comparable properties which support your position.

(NOTE: Property is assessed on its fee simple basis)

Tax Payment

Even though you have an appeal pending, you must pay all taxes by the due dates or you will be subject to penalty and interest charges. If you win your case, any overpayment will be adjusted.

If you decide to appeal to the BOR

You can use the "Notice of Real Property Assessment Appeal" (**Form BFS-RP-P-51**) located at www.honolulu.gov/rpa, or the form included with your Assessment Notice (**Form BFS-RP-P-2**), or you can submit an appeal in writing. An appeal in writing ***must include the following***:

1. Identify the property and the assessment year. It is preferable to use the parcel identification number (Parcel ID) that can be found on the top left corner of the Real Property Assessment Notice.
2. State the grounds of appeal. See the previous reference to the **four grounds for appealing and instructions on the back of the appeal form (Form BFS-RP-P-51)**. If appealing the exemption, property value, or land class, **state the total value for the exemption, total property value as a single value, or land class**.
3. Must be signed by the owner. If a representative is appealing on behalf of an owner, the ***representative must submit a written authorization*** to represent the owner.
4. Include a deposit of \$25. This fee covers basic administrative and processing costs. In the event of an appeal to the BOR, if the appeal is compromised or sustained as to 50% or more of the valuation in dispute, the costs deposited shall be returned to the appellant.